PHILIP MORRIS

U.S.A.

120 PARK AVENUE, NEW YORK, N.Y. 10017-5592 TELEPHONE (212) 880-5000

February 26, 1996

Mr. Paul H. Sladkus
PAUL SLADKUS INTERNATIONAL INC.
126 Fifth Avenue
Suite 3D
New York, NY 10011

Dear Mr. Sladkus:

Thank you for your recent proposal regarding the "national multi-cultural marketing research study" which was forwarded to me for sponsorship consideration.

As you might expect, Philip Morris USA has a very active promotional program that fits precise criteria developed to achieve our marketing goals.

We have reviewed your proposal carefully and have determined that it does not fit into our promotional plans at this time.

We appreciate your taking the time to submit a proposal to us, and please feel free to contact us again as future opportunities may arise.

Thank you for your interest in Philip Morris USA, and please accept our best wishes for continued success.

Regards,

JOSE FONTANEZ
Manager
Community Event Marketing

JF:sa

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